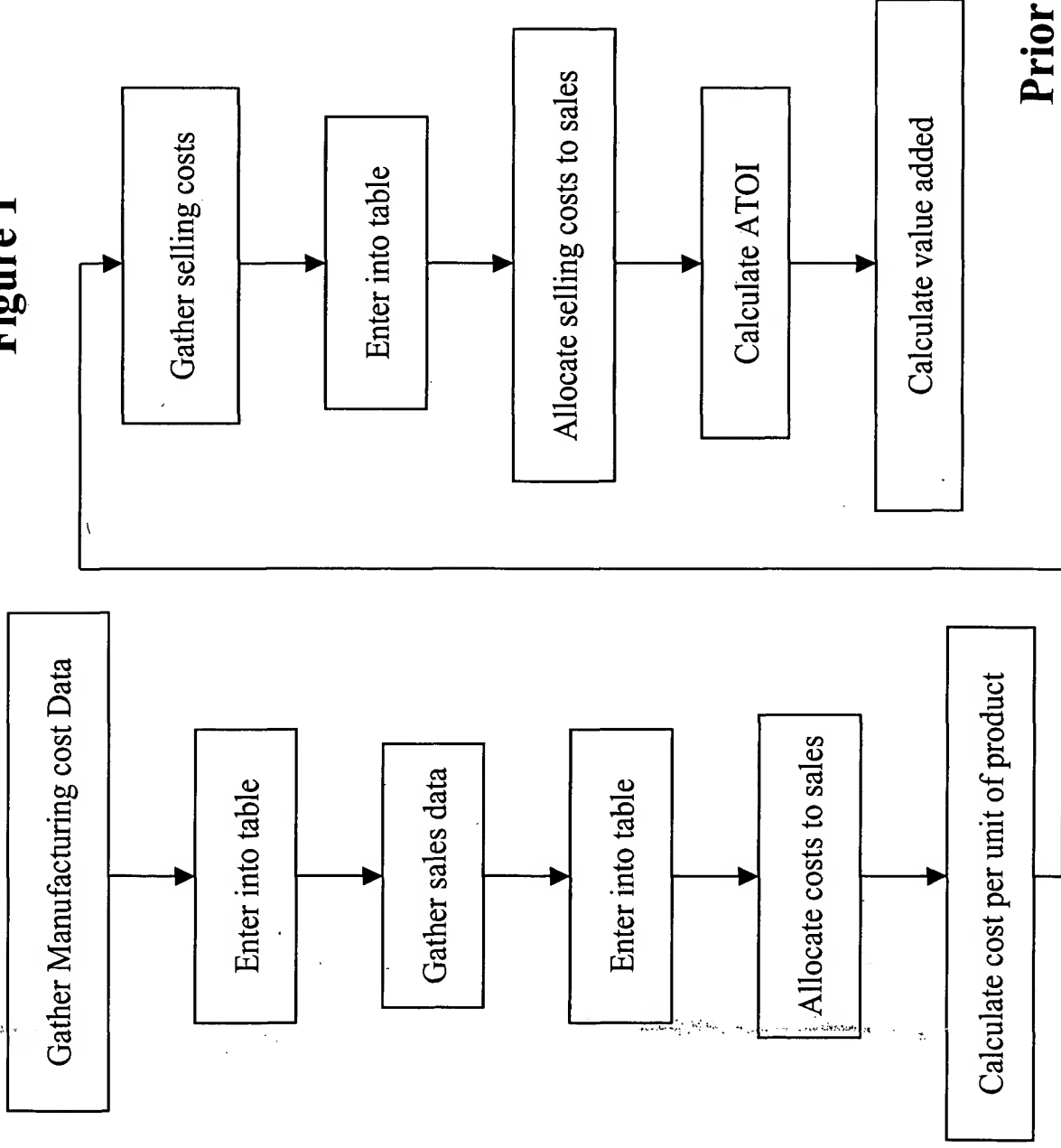
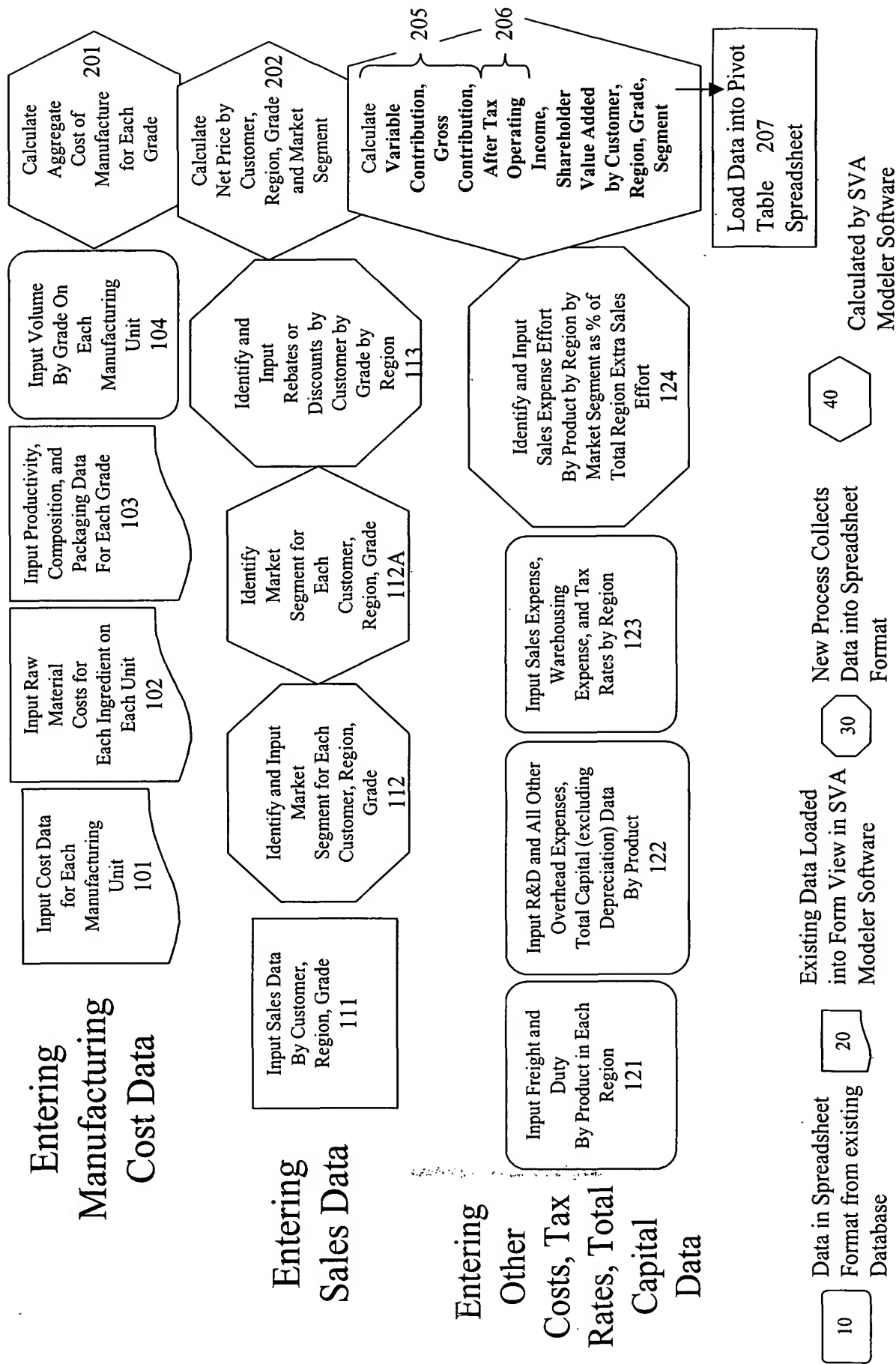


**Figure 1**

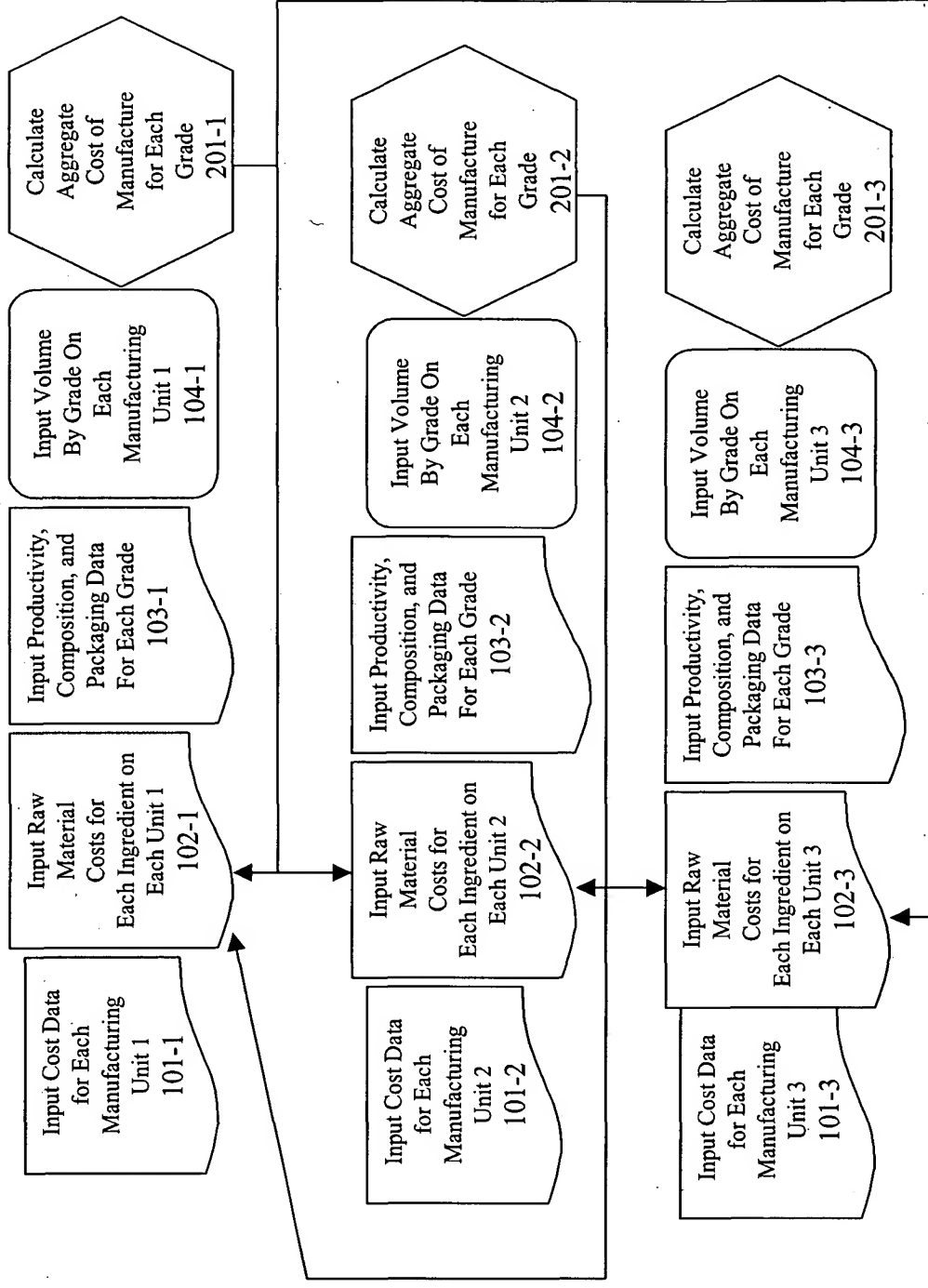


# Figure 2



# Figure 2A

Entering  
Manufacturing  
Cost Data for a  
Manufacturing  
Process with  
Multiple Units  
that Make Raw  
Material for Each  
Other Unit

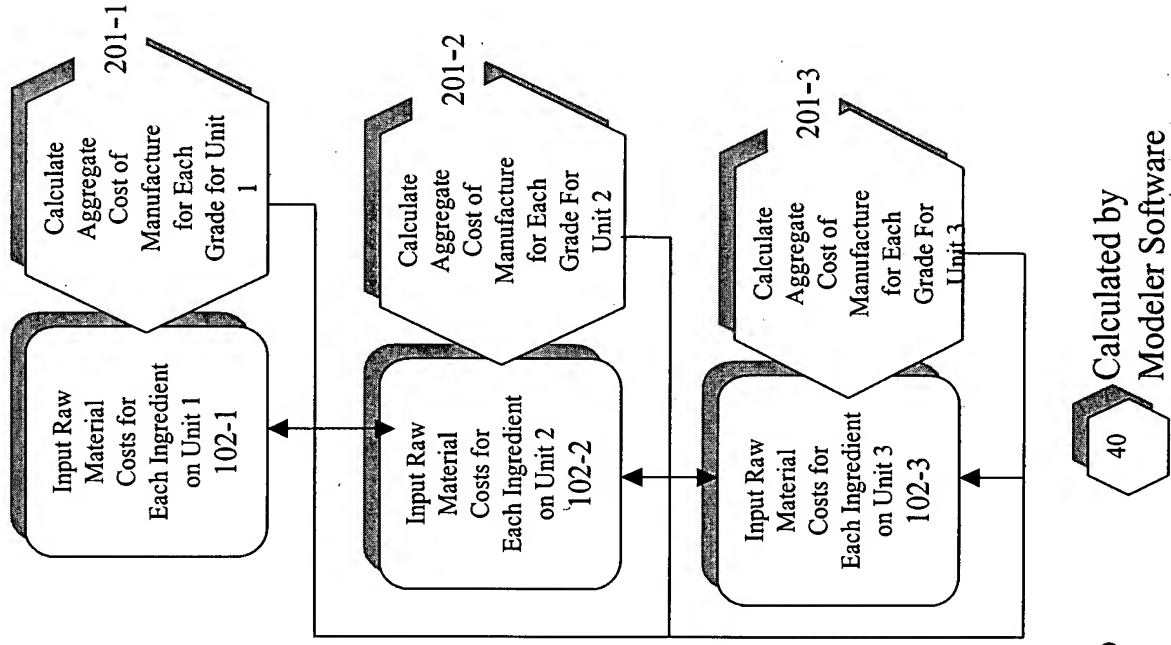


10 Data in Spreadsheet Format from existing Database  
 20 Existing Data Loaded into Form View in SVA Modeler Software  
 30 New Process Collects Data into Spreadsheet Format  
 40 Calculated by SVA Modeler Software

# Figure 2B

## Process Flow

Entering  
Manufacturing  
Cost Data for a  
Manufacturing  
Process with  
Multiple Units  
that Make Raw  
Material for Each  
Other Unit

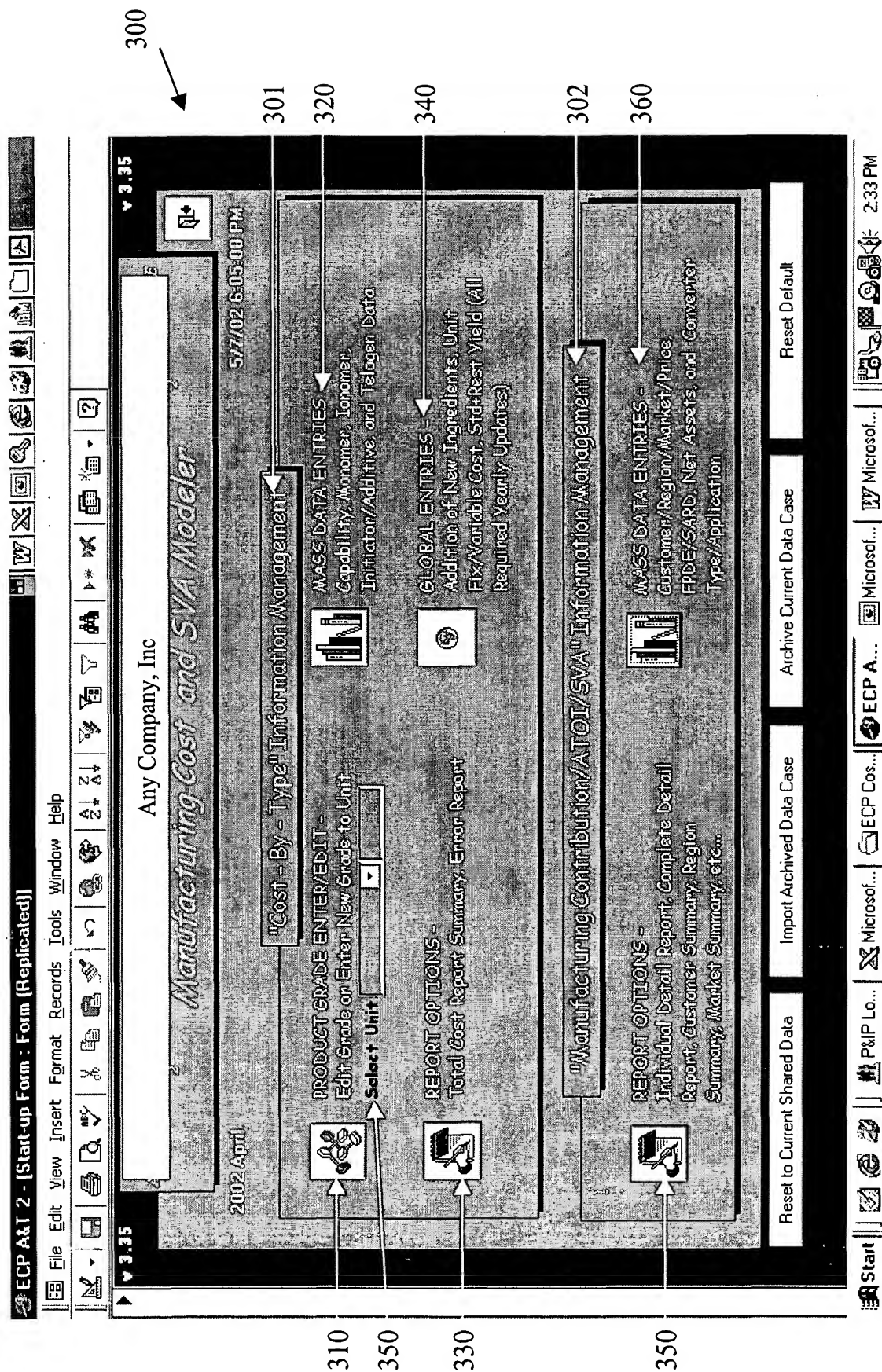


Existing Data Loaded into  
Modeler Software

Calculated by  
Modeler Software



# Figure 3 Main View



# Figure 3A

## Entering Manufacturing Cost Data

350

Input Volume By Grade On Each Manufacturing Unit 104

310

2002 April

Any Company, Inc

5/7/02 6:05:00 PM

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360

330

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360

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400

410

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480

490

500

510

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530

540

550

560

570

580

590

600

610

620

630

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650

660

670

680

690

700

710

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730

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750

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770

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Input Cost Data  
for Each  
Manufacturing  
Unit  
101

The below databases are the one that need to be reviewed on a yearly basis to get the cost by type material working correctly, and the ones used to enter new ingredients. These databases include raw material prices, yields, conversions factors (for anomalies and telomers), primary

UNIT SPECIFIC -

Unit, StockPest, Production, 2nd Q, Reject, Sch,  
S/D Hours, Non-Prod, Related Flaring, Variable  
Unit Wastes/Waste/Other, Unit Fixed Cost, Purge  
Processing Cost

## PRODUCT GRADE SPECIFIC COST-

Unit, Product, Production Size, Fixed Cost, Variable Cost, Adjustments, Related Shutdown hours, and Description

PACKAGING COST -

Unit, Package Type, Fixed Cost, Variable Cost, and Yield

TPS FAMILY SPECIFIC COST -

Unit, IPS Family, Production Size, Fixed Cost/Variable Cost Adjustment, and Description
---

## INGREDIENTS BY UNIT -

Name, Price Conversion, Fixed Cost,  
Variable Cost, and Yield

TEL 0907311-4444

**Molecular Weight** (Action needed if new telomers are added)

## 2ND QUALITY SALES PRICE -

### Type, and Sales Price

CAPABILITY/BASE DATA-

Unit, Family, Product, Max Rate, Effectiveness, Std+Rest Yield, Reactor Utility, Purge Rate: (less flare), Product-Related Flaring, Package Types, and 2nd Quality Type.



Input Cost Data  
for Each  
Manufacturing  
Unit  
101

UNIT	UNIT TYPE	NO. OF IND. SCHED.	STD + RES PROD. (YTD lbs)	2ND QUALITY PROD. (YTD lbs)	REJECT PROD. (YTD lbs)	SCHEDULED SHUTDOWN HOURS	VARIABLE UTILITIES CPU (YTD-\$/lb Poly)	VARIABLE WASTE/ OTHER CPU (YTD-\$/lb Poly)	COST LESS PREV PROD (PO Year End \$)	*CSD ONLY PROCESS BASE RESIN CHEMICAL YIELD (%)
1	AUTOCULANE		1,000,000	500	0	125	.01	125	100,000	125
COMMENTS Shutdown hours based on '99 and 2000 P.O. Utilities are 1q02 actual										
2	AUTOCULANE		1,000,000	500	0	125	.01	125	100,000	125
COMMENTS OUYE Production Tri-annual scheduled shutdowns (233) in per 3 years Safety S/D's=3(1 Shutdown Strip)+3(3 Delay Sur Cleanup)										
3	AUTOCULANE		1,000,000	500	0	125	.01	125	100,000	125
COMMENTS Utilizing 2000 Y/E production numbers. No product related flaring per W/Mantaw. Utilized 2001 YTD data for CPU's. Utilities 1q02 actual nth										
4	AUTOCULANE		1,000,000	500	0	125	.01	125	100,000	125
COMMENTS Went to three year average for Scheduled S/D hours as Safety S/D's every 3 years, also assumed 4 Prod. Related S/D per year utilities 1q02 actual nth										
NO CBT	CONT'LIFE	1	0	0	0	0	0.0000	0.0000	\$0	\$0.00000
COMMENTS DEFAULT FOR ALL GRADES THAT DO NOT YET HAVE A COST BY TYPE ENTERED INTO THE DATABASE										
CLASB00	CONT'LIFE	1	0	0	0	0	0.0000	0.0000	\$374,000	\$0.00000
COMMENTS Assumes 100% lng. Yield and all losses are in polymer yield. Cost from H. Lancaster 12/01. Fixed Cost less allocated lng. Transfers										
TOP	CONT'LIFE	1	0	0	0	0	0.0000	0.0000	\$380,500	\$0.00000
COMMENTS 2002 Update. Number from Melissa Evans										

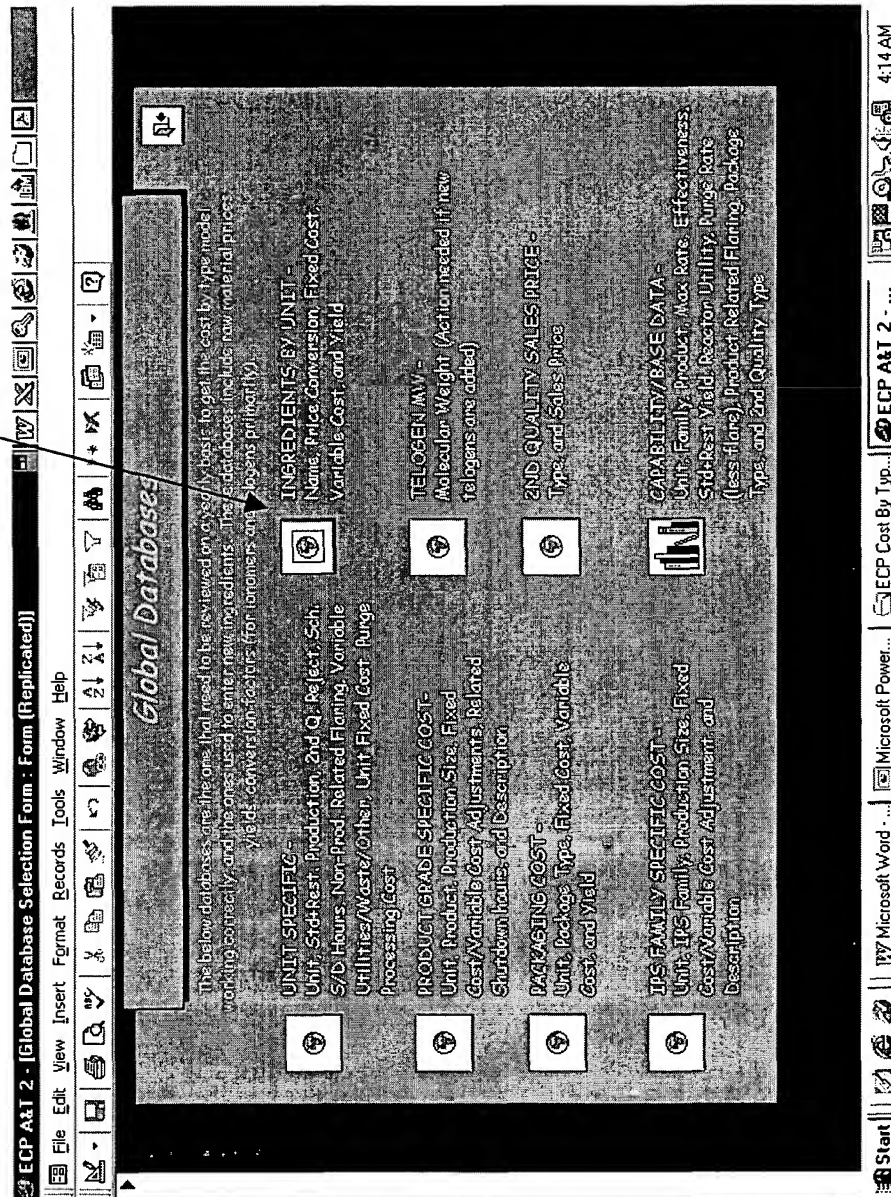
Record: 14 of 20

Form View

ECP A&T 2 - ... ECP Cost By Type... Microsoft Word... Microsoft Power... ECP A&T 2 - ... 4:15 AM

Figure 5

Input Raw Material  
Costs for  
Each Ingredient  
on Each Unit  
102





# Figure 6

Input Productivity,  
Composition,  
and Packaging  
Data  
For Each Grade  
103

Market Manager - Shared Module - [Start-up Form - Firm (Replicated)]

File Edit Insert Format Records View Tools Window Help Run Macro...

3/12/2003 3:50

Any Company, Inc

2003 Update in Progress with 2002 YE Sales Data

Cost - By - Type Information Management

PRODUCT GRADE ENTER/EDIT -  
Edit Grade or Enter New Grade to Unit  
Select Unit: [ ]

REPORT OPTIONS -  
Total Cost Report Summary Error Report

MANUFACTURING CONTRIBUTION/ATOL/SVA Information Management

REPORT OPTIONS -  
Individual Detail Report Complete Detail  
Report Customer Summary Region  
Summary Market Summary, etc...

MASS DATA ENTRIES -  
Customer/Region/Market/Price  
FIDE/SARC New Assets and Converter  
Type/Application

MASS DATA ENTRIES -  
Capability/Monomer/Tonnes  
Initiator/Additive and Telogen Data

GLOBAL ENTRIES -  
Addition of New Ingredients Unit  
Fix/Variable Cost, Start/Rest Yield (All  
Required Yearly Updates)

Share / Recieve Data or Upgrade Archive Viewer and Test Module Compact Database Reset Defaults

600

Figure 6A

Input Productivity,  
Composition,  
and Packaging  
Data  
For Each Grade  
103

Market Manager - Shared Module - [MAIN PRODUCT ENTRY FORM] Run Macro...

File Edit Insert Format Records View Tools Window Help

Record Navigation

**Edit / Add Grades to Cost By Type**

Unit: C Grade: VAX100

Capability (pph): 100

Packaging Type: GEN SMALL PKG

Purge Rate (pph): 400

Product Flaring (pph): 0

2nd Quality Type: POLYVC

Maximum Rate (pph): 100

Effectiveness (%): 93.40%

Std + Rest. Yield (%): 95.00%

Utility Ex. Sch. SD (%): 97.80%

Product Specific Cost: Costs in excess of Family and Unit costs.

Production Size	Product Related \$/b's	Total Fixed Cost	Total Variable Cost
101	0	\$0.0000	\$0.0000

Cost Item Comments

Monomer Entries

Row #	Material Name	Composition (wt%)
1	VA	18.00%
2	ETHYLENE	82.00%
3		0.00%

Telogen - Reactor Feed

Telogen Type	Reactor Feed (mole%)
1	0.00%

WT% Reactant Entries

Solution Name	Reactant in Polymer (wt%)
1	0

GPU Entries

Initiator / Additive / Other Name	GPU (lb polymer)
1	0
2	0
3	0

Record: 14 of 213 of 239 (Filtered)

Form View

Microsoft Word - ... Microsoft PowerPoint - ... ECP Cost By Typ... ECP AIT 2 - ... 4:17 AM

650



Figure 7

Input Volume  
By Grade On  
Each  
Manufacturing  
Unit  
104

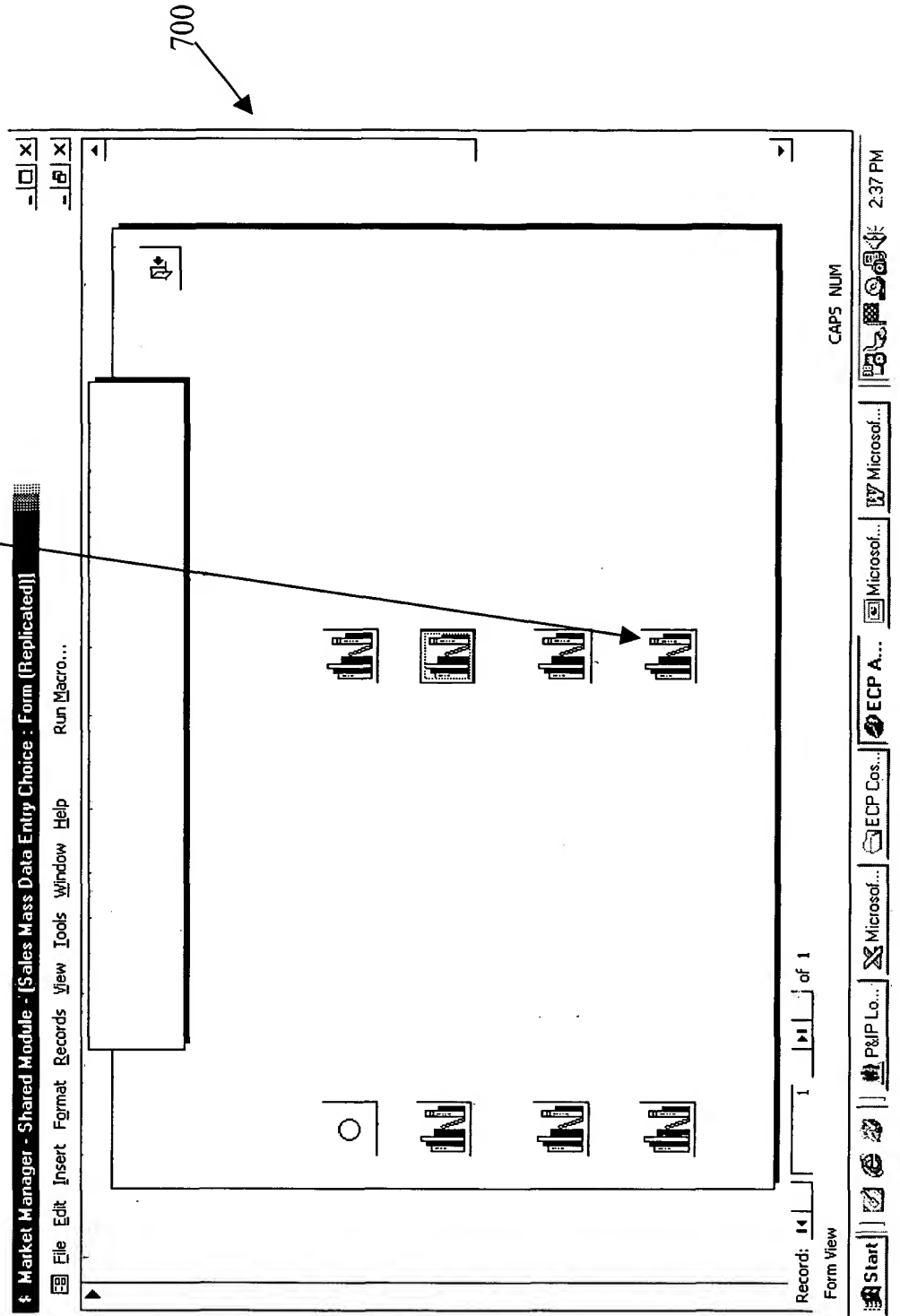


Figure 7A

Input Volume  
By Grade On  
Each  
Manufacturing  
Unit  
104

ECP A&T 2 - ENTRY QUERY ACTUAL GRADE PRODUCTION

File Edit View Insert Format Records Tools Window Help

This form contains the grade mix by unit to perform Actual COM calculations. The COM for a unit will be applied by the % of the total pounds that the unit contributed to the total grade production. All grades not included in the below listing will default to the Minimum Cost unit when "Actual Mix Cost" calculations are performed.

UNIT	GRADE	VOLUME, LBS
1	AXX460	100
2	UXX460	100
3	UXX460	200
4	UXX460	400
*		

Record: 14 of 4 (Filtered)

LIKE US, EUROPE, ASIA ECT...

Start | Microsoft Word... | Microsoft Power... | ECP A&T 2 - ... | ECP Cost By Typ... | NUM | 4:18 AM

750

# Figure 8

## Define Each Sale by Market/Segment in Spreadsheet

Input Sales Data  
By Customer,  
Region, Grade  
111

Input Market &  
Segment  
By Customer,  
Region, Grade  
112

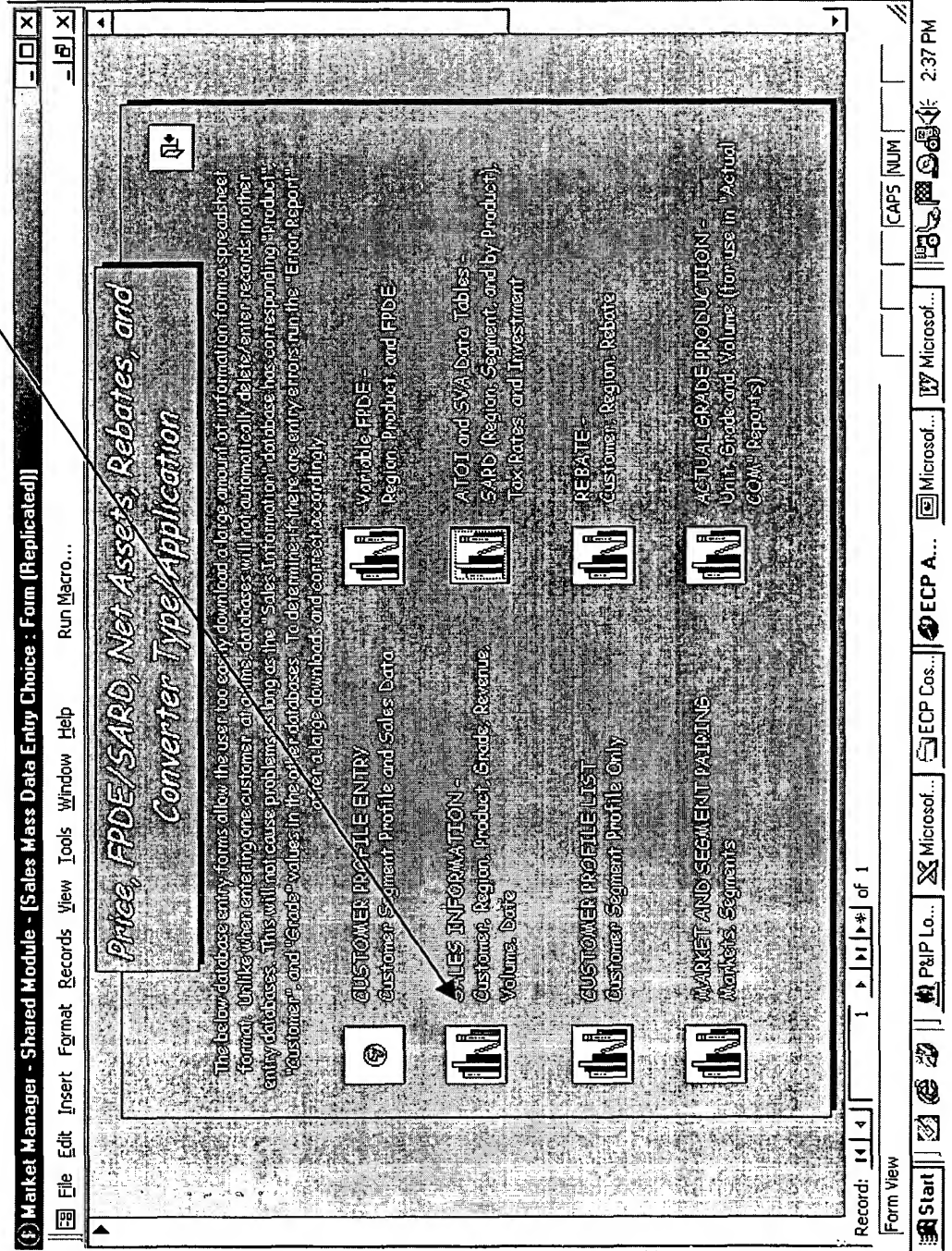
800

Product	Region	Grade	Customer	Quantity	Price	Market	Segment
137 ELVAXNS	AP	VAX460		1,102,311	0.33	Consumer	Footwear
138 ELVAXNS	AP	VAX460		88,185	0.33	Consumer	Footwear
139 ELVAXNS	AP	VAX460		176,320	0.33	Consumer	Footwear
140 ELVAXNS	AP	VAX460		1,454,640	0.33	Consumer	Footwear
141 ELVAXNS							
142 ELVAXNS							
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151 ELVAXNS							
152 ELVAXNS							
153 ELVAXNS							
154 ELVAXNS	AP	VAX460		44,092	0.43	Consumer	Footwear
155 ELVAXNS	AP	VAX460		2,204	0.44	Consumer	Footwear
156 ELVAXNS	AP	VAX460		22,046	0.45	Consumer	Footwear
157 ELVAXNS	AP	VAX460		22,040	0.45	Consumer	Footwear
158 ELVAXNS	AP	VAX460		4,409	0.55	Consumer	Footwear
159 ELVAXNS	AP	VAX460		2,205	0.57	Consumer	Footwear
160 ELVAXNS	AP	VAX460	MEGARA (AUSTRALIA) PT	1,102	0.58	Consumer	Footwear

Pull Sales Data from Main Frame Data by  
Region - ProdCode - Customer - Quantity - Price  
Then Use VLOOKUP formula to Assign Sales to  
Customer - Prod Cd - Region to Market - Segment  
Per Master Lookup Table where Sales has  
pre-identified all customers by market-segment

Figure 9

Input Sales Data  
By Customer,  
Region, Grade  
111



900

# Figure 9A

Input Sales Data  
By Customer,  
Region, Grade  
111

Archive and Test Module 2 - Market Manager - [RAW SALES DATA]									
File Edit View Insert Format Records Tools Window Help									
DATE	REGION	CUSTOMER	PRODUCT	GRADE	VOLUME, LBS	PRICE, \$/LB	OTHER		
10/1/03	SA	SANMIGUELDELOSRIALES	ELVANS	VAX460	11023	30.38	BRA		
11/1/03	SA	P.LINEROSIGREVA	ELVANS	VAX460	30855	30.39	COL		
11/1/03	SA	USAMERICAQUINT	ELVANS	VAX460	2755	30.39	VEN		
11/1/03	SA	INCELAISA	ELVANS	VAX460	30855	30.38	PER		
11/1/03	SA	CAICADOSALALEVU	ELVANS	VAX460	66189	30.36	BRA		
11/1/03	SA	HEVAND DEBORRACHALITA	ELVANS	VAX460	110230	30.32	BRA		
11/1/03	SA	PROULMIPROUTOSCOMIDA	ELVANS	VAX460	374782	30.34	BRA		
21/1/03	SA	ELASMARSA	ELVANS	VAX460	30855	30.39	CHL		
21/1/03	SA	SHKOSAGIEITA	ELVANS	VAX460	61729	30.36	ARG		
21/1/03	SA	SALADISA	ELVANS	VAX460	22045	30.32	BRA		
21/1/03	SA	PERMANOUMPAUCALCACHALITA	ELVANS	VAX460	110230	30.38	BRA		
21/1/03	SA	PHENGRISA	ELVANS	VAX460	30855	30.44	CHL		
21/1/03	SA	MSPROCPARACALCACHALITA	ELVANS	VAX460	66189	30.35	BRA		
21/1/03	SA	HEVAND DEBORRACHALITA	ELVANS	VAX460	142399	30.31	BRA		

Form View



Identify  
Market  
Segment for  
Each  
Customer,  
Region, Grade  
112

Region, Grade  
112

[illegible]

Figure 10

Identify and Input  
Rebates or Discounts  
by Customer by Grade  
by Region

113

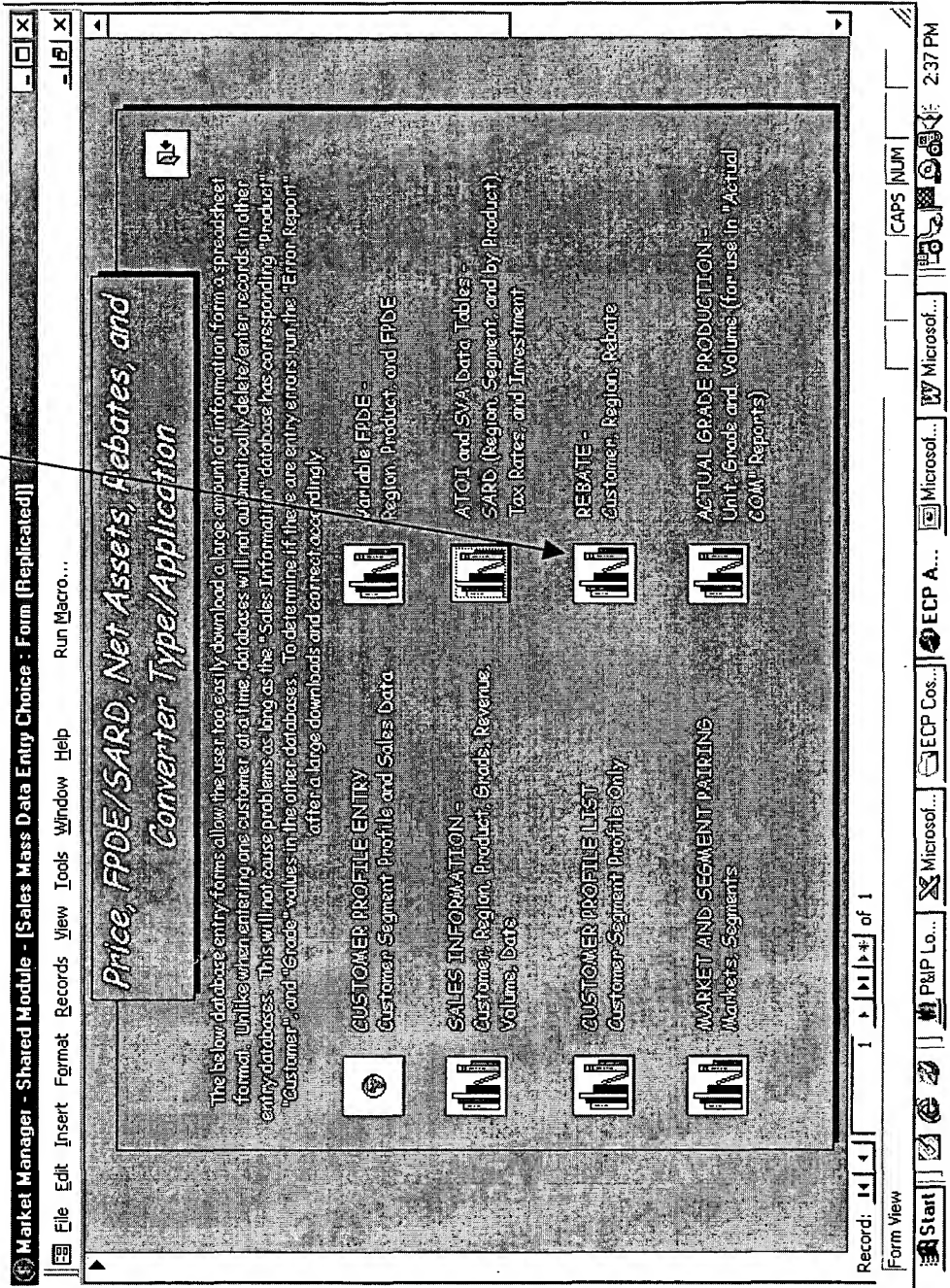


Figure 10A  
Define Rebate/Discount by Customer for Each Grade  
in Spreadsheet and Paste Data into SVA Modeler

Identify and Input  
Rebates or  
Discounts by  
Customer by Grade  
by Region  
113

1050

REGION	PRODUCT	CUSTOMER	REBATE
661	AP	VAX460	\$0.01
662	AP	VAX460	\$0.01
663	AP	VAX460	\$0.01
664	AP	VAX460	\$0.01
665	AP	VAX460	\$0.01
666	AP	VAX460	\$0.01
667	AP	VAX460	\$0.01
668	AP	VAX460	\$0.01
669	AP	VAX460	\$0.01
670	AP	VAX460	\$0.01
671	AP	VAX460	\$0.01
672	AP	VAX460	\$0.01
673	AP	VAX460	\$0.01
674	AP	VAX460	\$0.01
675	AP	VAX460	\$0.01
676	AP	VAX460	\$0.01
677	AP	VAX460	\$0.01
678	AP	VAX460	\$0.01
679	AP	VAX460	\$0.01
680	AP	VAX460	\$0.01
681	AP	VAX460	\$0.01
682	AP	VAX460	\$0.01
683	AP	VAX460	\$0.01
684	AP	VAX460	\$0.01
685	AP	VAX460	\$0.01
686	AP	VAX460	\$0.01
687	AP	VAX460	\$0.01
688	AP	VAX460	\$0.01
689	AP	VAX460	\$0.01
690	US	VAX460	\$0.07

Customer 1  
Customer 2  
Customer 3  
Customer 4  
Customer 10  
Customer 20  
Customer 29



# Figure 10B

Identify and Input  
Rebates or Discounts  
by Customer by Grade  
by Region

113

**ECP ART 2 - ENTRY QUERY REBATE1**

File Edit View Insert Format Records Tools Window Help

1070

This form can be used to download the below information for GFDs. 1) Download the current information into an Excel spreadsheet until the new entries are complete. 2) Organize the data form GFDs in an Excel spreadsheet so it appears in the below order. 3) Select all of the current records below and delete them. 4) Select all of the New GFDs data in Excel and copy. 5) Select the empty New record entry (the gray button below on the left) and paste.

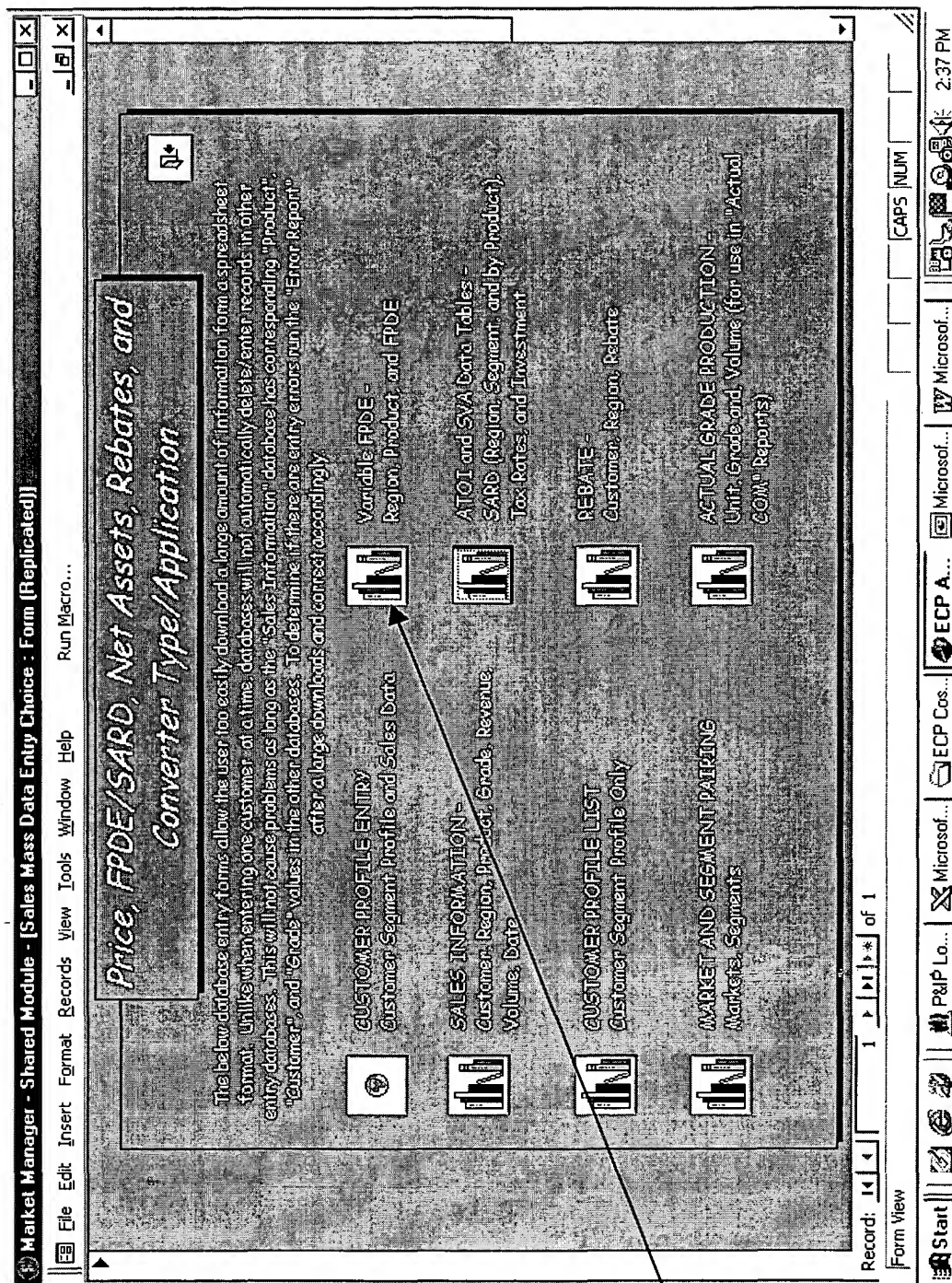
REGION	GRADE	CUSTOMER	REBATE (\$/LB)
US	APPLSR10625	XYZ Incorporated	.01
US	APPLSR2044	WYZ Incorporated	.01
US	APPLSR2044	AYZ Incorporated	.01
US	BYNEXA1123	BYZ Incorporated	.01
US	BYNEXA11E54	CVZ Incorporated	.01
US	BYNEXA1E554	DYZ Incorporated	.01
US	BYNEXA2002	FYZ Incorporated	.01
US	BYNEXA2002	XYZ Incorporated	.01
US	BYNEXA2022	XYZ Incorporated	.01
US	BYNEXA3030	XYZ Incorporated	.01
US	BYNEXA5030	XYZ Incorporated	.01
GAN	BYNEXA3048	XYZ Incorporated	.01
AD	BYNEXA3048	XYZ Incorporated	.01
US	BYNEXA3080	PRINTPACKINC	\$0.0300

Record: 14 of 947

LIKE US, EUROPE, ASIA ECT...

Start P&P Lo... ECP Cos... ECP A... Microsol... Microsol... 2:41 PM

Figure 11

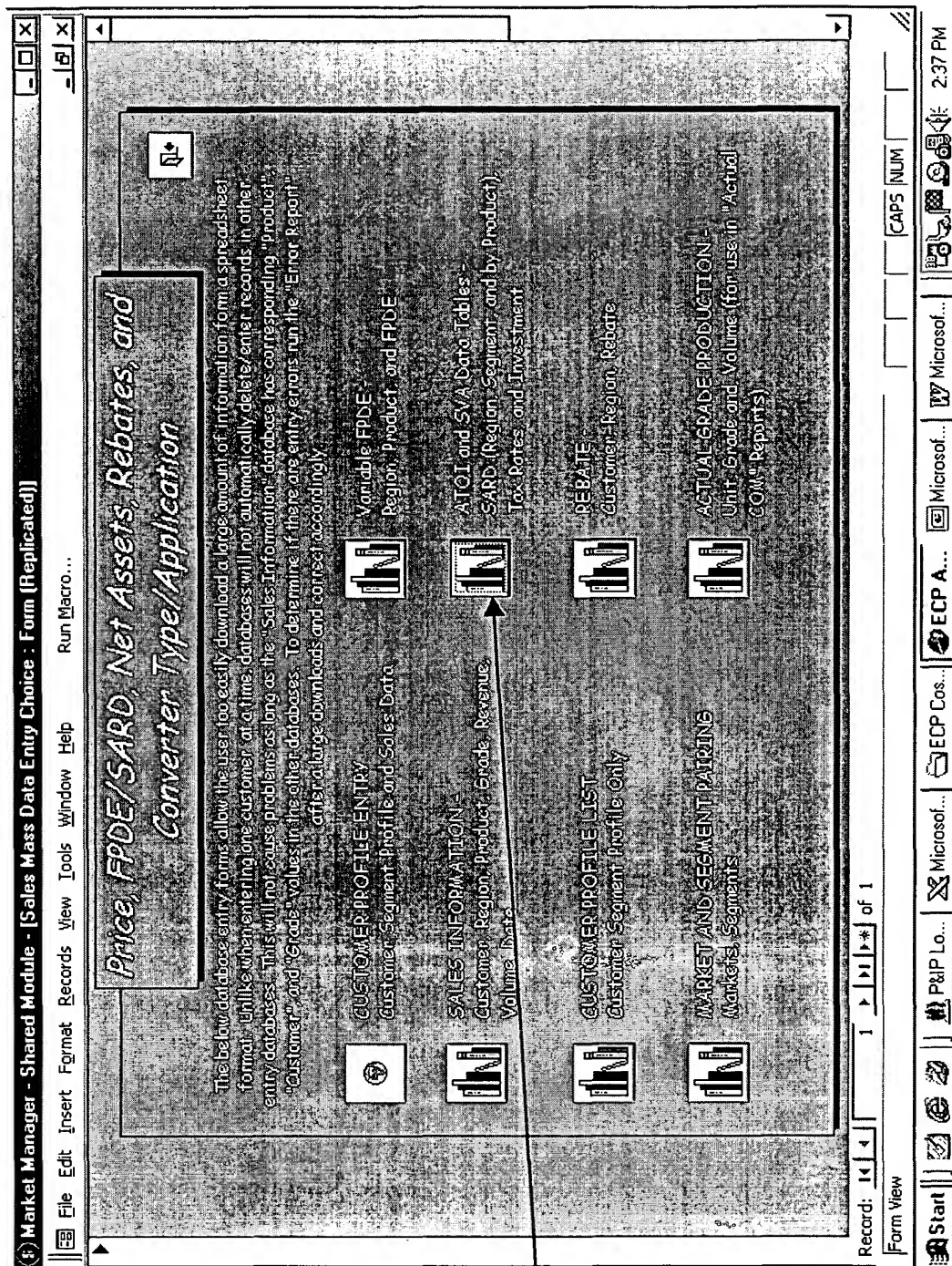


1100

**Input Freight and  
Duty  
By Product in Each  
Region**

1150

Figure 12



Input R&D and All Other  
Overhead Expenses,  
Total Capital (excluding  
Depreciation) Data  
By Product  
122

1200



Figure 13

ECF A&T 2 - [SALES SARD DATABASE CHOICE : Form (Replicated)]

File Edit View Insert Format Records Tools Window Help

**ATOI and SVA Databases - SARD, Investment, and Tax Rate**

This form supplies access to entry tables that contain information necessary to calculate ATOI and SVA. The below entry choices are organized by Global, Region, Product, and Segment (costs/investment). All of the information entered in these tables is independent. All costs will be applied as \$/lbs with the pound being supplied by the "Price Information" entries. The below data must match the "Price Information" database for all corresponding fields and time frame. To determine if there are entry errors run the "Error Report" after a large download and correct accordingly.

Region Entries -	Global Entries -
Regional FPDE, Selling Expense by Region, Effort Based Selling Expense, and Regional Tax Rate	Period Exp., Management, IT, Staff, FPDE, Research and Development, Misc. SARD, and Investment
Product Entries -	
Period Exp., Management, IT, Staff, FPDE, Research and Development, Misc. SARD, and Investment	
Segment Effort Based Entries -	
Major Market, Region, Segment, Product, % of Regional Effort	

Record: 1 of 1

Form View

Start | P&P Lo... | Microsof... | ECP Cos... | ECP A... | Microsof... | 2:37 PM

Input R&D and All Other  
Overhead Expenses,  
Total Capital (excluding  
Depreciation) Data  
By Product  
122

1300

## Figure 14

**Figure 14**

Input R&D and All Other Overhead Expenses, Total Capital (excluding Depreciation) Data By Product 122

**ECP A&T 2 - [ENTRY QUERY SARD BY MAJOR PRODUCT]**

File Edit View Insert Format Records Tools Window Help

This form can be used to download the below information for GFDG and is used for Fixed Costs applied as \$/lb to a Product World Wide to calculate ATOI and SVA. 1) Download the current information into an Excel spreadsheet until the new entries are complete. 2) Organize the data from GFDG in an Excel spreadsheet so it appears in the below order. 3) Select all of the current records below and delete them. 4) Select all of the New GFDG data in Excel and copy. 5) Select the empty New record entry (the gray button below

PRODUCT	MFG PER EXP, \$	OTH PER EXP, \$	BUS. MGMT. \$	IT SERV, \$	STAFF SERV, \$	FPDE WM, \$	R and D, \$	HLSC SARD, \$	INVESTMENT T, \$
COMMENTS	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
ELVALONAC	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
COMMENTS	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
BEXLOY	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
COMMENTS	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
ANDP	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
COMMENTS	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
NUCEL	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
COMMENTS	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

Record: 14 of 18

LIKE US, EUROPE, ASIA ECT...

Start P&P La... ECP Cos... ECP A... Microsof... Microsof... 2:39 PM

# Figure 15

Input Sales Expense,  
Warehousing  
Expense, and Tax  
Rates by Region  
123

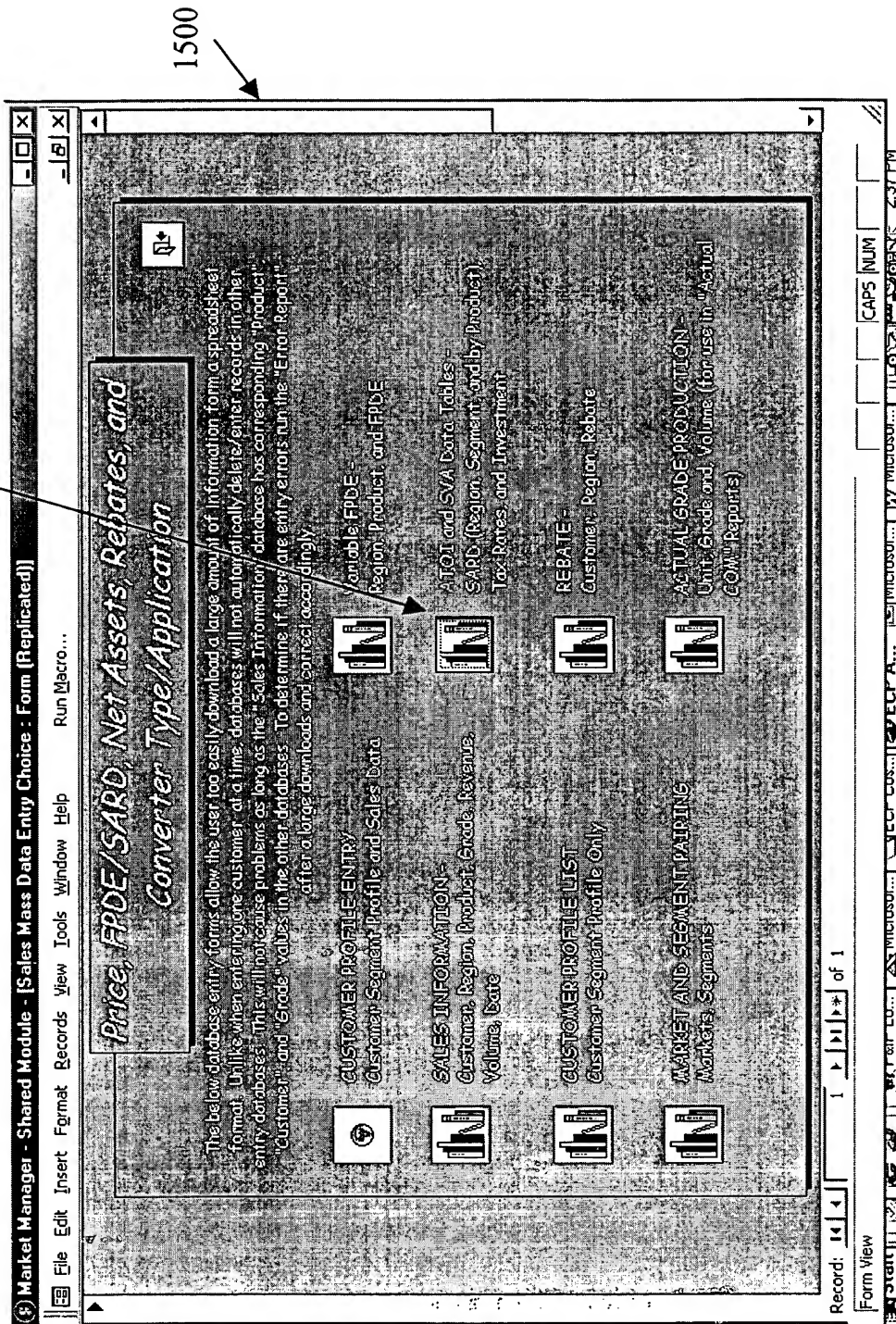



Figure 16

**Input Sales Expense,  
Warehousing  
Expense, and Tax  
Rates by Region**





123

1600

## ATOI and SVA Databases - SARD, Investment, and Tax Rate





This form supplies access to entry tables that contain information necessary to calculate ATOI and SVA. The below entry choices are organized by Global, Region, Product, and Segment costs/investment. All of the information entered in these tables is independent. All costs will be applied as \$/lbs with the pound being supplied by the "Price Information" entries. The below data must match the "Price Information" database for all corresponding fields and time frame. To determine if there are entry errors, run the "Error Report" after a large download and correct accordingly.


 <p><b>Region Entries -</b> Regional FPBE, Selling Expense by Region, Effort Based Selling Expense, and Regional Tax Rate</p>	 <p><b>Global Entries -</b> Period Exp., Management, IT, Staff, FPBE, Research and Development, Misc. SARD, and Investment</p>	 <p><b>Product Entries -</b> Period Exp., Management, IT, Staff, FPBE, Research and Development, Misc. SARD, and Investment</p>
 <p><b>Segment Effort Based Entries -</b> Major Market, Region, Segment, Product, % of Regional Effort</p>		


Record: 1 of 1


Form View


 Start


 P&P Lo...


 ECP Cos...


 ECPA...

 Microsof...

 Microsof...

 Microsof...

 NUM





# Figure 16A

Input Sales Expense,  
Warehousing  
Expense, and Tax  
Rates by Region  
123

**ECP A&T 2 - ENTRY QUERY SARD BY MAJOR PRODUCT**

File Edit View Insert Format Records Tools Window Help

The information on this form will determine a \$/lb cost to be assigned to every pound sold in the associated Region. This form can be used to download the below information from GFDB. 1) Download the current information into an Excel spreadsheet until the new entries are complete. 2) Organize the data from GFDB in an Excel spreadsheet so it appears in the below order. 3) Select all of the current records below and delete them. 4) Select all of the New GFDB data in Excel and copy. 5) Select the empty New record entry (the gray + button below on the left) and paste. Note: WW: Selling Expense and Regional Effort Based Selling Expense are independent

REGION	REGIONAL FPDE, \$	WW SELLING	REGIONAL EFFORT BASED SELLING EXP, \$	TAX RATE, %	COMMENT
US	100,000	100,000	1,000,000	35.20%	
SA	100,000	100,000	1,000,000	36.50%	
CAN	100,000	100,000	1,000,000	42.70%	
EUR	100,000	100,000	1,000,000	33.15%	
MEX	100,000	100,000	1,000,000	36.98%	
AP	100,000	100,000	1,000,000	31.70%	
*					

Record: 1 of 6

LIKE US, EUROPE, ASIA ECT...

Start | P&IP Lo... | ECP Cos... | ECP A... | Microsol... | Microsol... | 2:38 PM

1650

Figure 17

Identify and Input  
Sales Expense Effort  
By Product by Region by  
Market Segment as % of  
Total Region Extra Sales  
Effort  
124

1700

Market Manager - Shared Module - [Sales Mass Data Entry] Choice : Form (Replicated)]

File Edit Insert Format Records View Tools Window Help Run Macro...

### Price, FPDE/SARD, Net Assets, Rebates, and Converter Type/Application

The below database entry forms allow the user to easily download a large amount of information from a spreadsheet format. Unlike when entering one customer at a time, databases will not automatically delete/enter records in other entry databases. This will not cause problems as long as the "Sales Information" database has corresponding "Product", "Customer", and "Grade" values in the other databases. To determine if there are entry errors, run the "Error Report" after a large download and correct accordingly.

	<b>CUSTOMER PROFILE ENTRY</b> Customer Segment Profile and Sales Data		<b>Variable FPDE</b> Region, Product, and FIDE
	<b>SALES INFORMATION</b> Customer, Region, Product, Grade, Revenue, Volume, Date		<b>ATOI and SVA Data Tables</b> SARD (Region, Segment, and by Product), Tax Rates, and Investment
	<b>CUSTOMER PROFILE LIST</b> Customer Segment Profile Only		<b>REBATE</b> Customer, Region, Rebate
	<b>MARKET AND SEGMENT PAIRING</b> Markets, Segments		<b>ACTUAL GRADE PRODUCTION</b> Unit, Grade and, Volume (for use in "Actual COM" Reports)

Record: 1 of 1  
Form View

Start | P&P Lo... | Microsoft... | ECP A... | ECP Cos... | Microsoft... | 2:37 PM

Figure 17A

Identify and Input  
Sales Expense Effort  
By Product by Region by  
Market Segment as % of  
Total Region Extra Sales  
Effort  
124

ECP A&T 2 - [SALES SARD DATABASE CHOICE : Form (Replicated)]

File Edit View Insert Format Records Tools Window Help

Record: 1 of 1

Form View

Start | P&P Lo... | Microsoft... | ECP Cos... | ECP A... | Microsoft... | W7 Microsof... | NUM | 2:37 PM

### ATOI and SVA Databases - SAPo, Investment, and Tax Rate

This form supplies access to entry tables that contain information necessary to calculate ATOI and SVA. The below entry choices are organized by Global, Region, Product, and Segment. All of the information entered in these tables is independent. All costs will be applied as % of the pound being supplied by the "Price Information" entries. The below list must match the "Price Information" database for all corresponding file BS and Time frame. To determine if there are entry errors run the "Error Report" after a large download and correct accordingly.

<p><b>Region Entries -</b></p> <ul style="list-style-type: none"> <li>Regional FPDE, Selling Expense by Region, Effort Based (Selling Expense) and Regional Tax Rate</li> </ul>	<p><b>Global Entries -</b></p> <ul style="list-style-type: none"> <li>Period Exp., Management, IT, Staff, FPDE, Research and Development, Misc. SARD, and Investment</li> </ul>
<p><b>Product Entries -</b></p> <ul style="list-style-type: none"> <li>Period Exp., Management, IT, Staff, FPDE, Research and Development, Misc. SARD, and Investment</li> </ul>	
<p><b>Segment Effort Based Entries -</b></p> <ul style="list-style-type: none"> <li>Major Market, Region, Segment, Product, % of Regional Effort</li> </ul>	

1720

Figure 17B

Identify and Input  
Sales Expense Effort  
By Product by Region by  
Market Segment as % of  
Total Region Extra Sales  
Effort  
124

	A	B	C	D	E	F	G	H
	major market	region	segment	product	EFFORT ALLOCATION	comments		
1	Consumer	MEX	Footwear	ElvaxNS	0.00%			
2	Consumer	AP	Footwear	Surlyn	0.00%			
3	Consumer	US	Footwear	Elvaloy	0.01%			
4	Consumer	AP	Footwear	ElvaxS	0.01%			
5	Consumer	EUR	Footwear	ELVALOY	0.02%			
6	Consumer	US	Footwear	Surlyn	0.06%			
7	Consumer	US	Footwear	ElvaxNS	0.16%			
8	Consumer	EUR	Footwear	Elvaloy	0.16%			
9	Consumer	EUR	Footwear	ElvaxS	0.18%			
10	Consumer	SA	Footwear	Surlyn	0.40%			
11	Consumer	EUR	Footwear	Surlyn	1.28%			
12	Consumer	EUR	Footwear	ElvaxNS	0.80%			
13	Consumer							

1740

# Figure 17C

Identify and Input  
Sales Expense Effort  
By Product by Region by  
Market Segment as % of  
Total Region Extra Sales  
Effort  
124

ECP AET 2 - ENTRY QUERY SELLING EXPENSE BY EFFORT

File Edit View Insert Format Records Tools Window Help

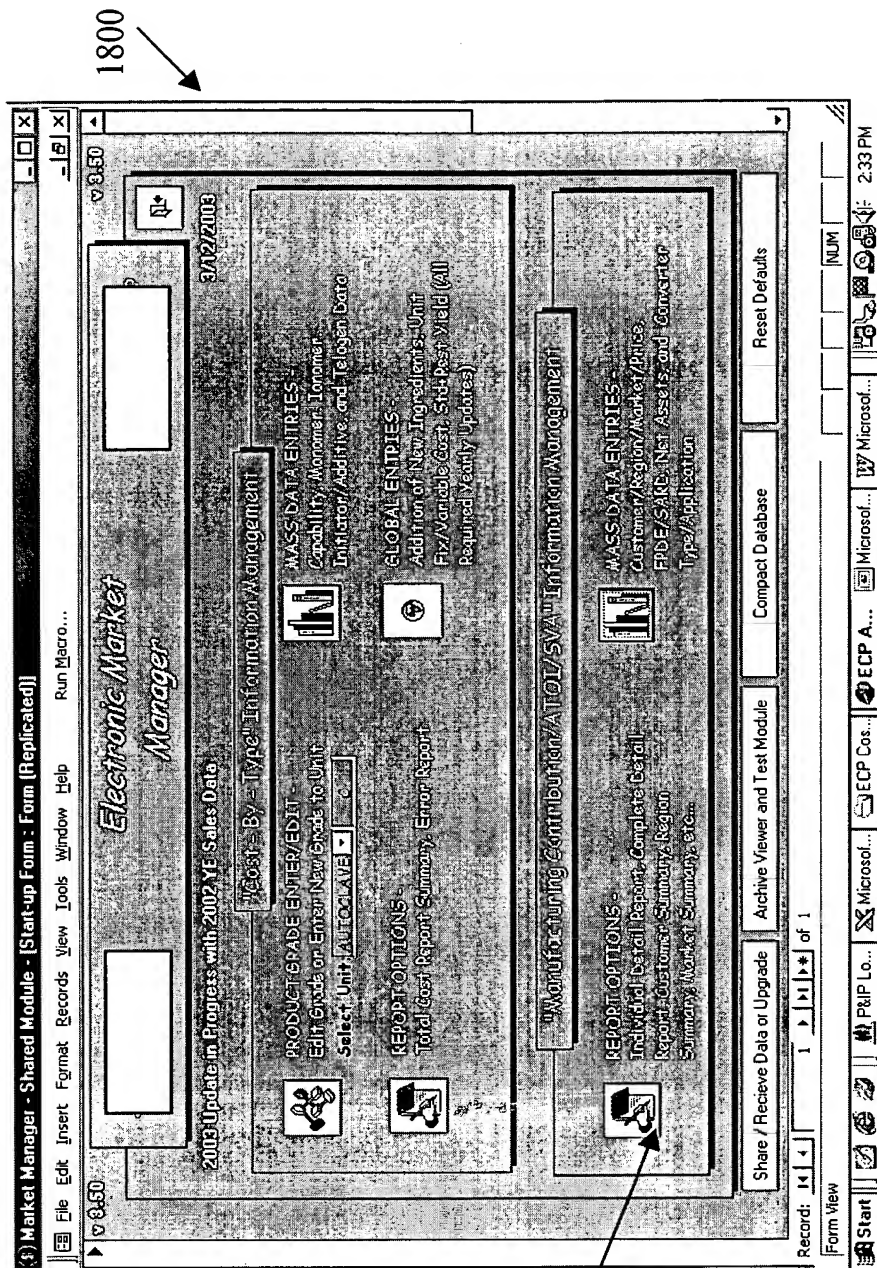
This form can be used to allocate effort based selling expense. For each Major Market, Region, Segment, and Product a % of the Regional Selling Expense (as entered on the Regional Entries table). This will determine a \$/lb cost to be assigned to every pound matching entered combination of data.

MAJOR MARKET	REGION	SEGMENT	PRODUCT	% OF REGIONAL SELL EXP.	COMMENTS
Consumer	NAEX	Footwear	ElvaxNS	0.00%	
Consumer	NAEX	Footwear	Surlyn	0.00%	
Consumer	NAEX	Footwear	ElvaxS	0.01%	
Consumer	NAEX	Footwear	ElvaxNS	0.01%	
Consumer	NAEX	Footwear	ElvaxS	0.02%	
Consumer	NAEX	Footwear	ElvaxNS	0.06%	
Consumer	NAEX	Footwear	ElvaxNS	0.16%	
Consumer	NAEX	Footwear	ElvaxS	0.16%	
Consumer	NAEX	Footwear	ElvaxS	0.18%	
Consumer	NAEX	Footwear	Surlyn	0.40%	
Consumer	NAEX	Footwear	Surlyn	1.28%	

1760



Figure 18



Calculate  
Variable  
Contribution,  
Gross  
Contribution,  
After Tax  
Operating  
Income,  
Shareholder  
Value Added  
by Customer,  
Region, Grade,  
Segment  
205

Figure 19

Market Manager - Shared Module - [Sales Report Selection Form : Form (Replicated)]

File Edit Insert Format Records View Tools Window Help Run Macro...

### Report Options

Below are reports that are generated from this database. Choose the minimum, maximum, or aggregated Autoclave Cost of Manufacture to calculate the Extrusion Grade and Contract Manufacturing COM. Aggregated values are based on the product mix enter in the MC/AT/OT/SVA Information Management Section (if a grade does not have an entry then the default is the Minimum Cost Unit).

Select COM for Reports:  
☐ Minimum Product COM ☒ Aggregated Product COM ☐ Maximum Product COM

**WORLD WIDE BANKING REPORTS** (by Product/Other/Grade and Manuf. Cont./hr or Total \$):  
 Grade Market: Product/Other: Volume: VM Net Price: VM Capability: VM COM: VM FPDE: Manf. Cont. (Total \$): \$/lbs. \$/hr  
☒ VM SVA VM ☒ VM SWM ☐ Product ☐ Business ☐ Segment ☐ Other ☐ Grade ☐ Customer

**DETAILED SVA REPORTS**  
 This report will provide a detailed work-up for the calculation of SVA by a given Market, Segment, Customer, Product, Grade, and Region.

**MARKET, PRODUCT, GRADE, and REGION SUMMARY REPORT** (by Customer):  
 Customer: Segment: Volume: Net Price: VM%, MC

**SEGMENT SUMMARY**:  
 Volume: Net Price: COM: Capability: VM%, MC Total: MC/lbs. MC/hr ☒ Grade Customer ☐ Grade ☐ Customer

**EBITS REPORT** - Pivot Table ☒ Fields ☐ Rows ☐ Columns  
 Table with Product: Market: Segment: Customer: LG Unit: Capability: Price: COM: VM%, MC Total: MC/lbs. MC/hr

**ERROR REPORT** -  
 Price Information vs. Cost of Manufacture, and Price Information vs. FPDE Information.

Record: 1 of 1 Form View

1900

Calculate  
Variable  
Contribution,  
Gross  
Contribution,  
After Tax  
Operating  
Income,  
Shareholder  
Value Added  
by Customer,  
Region, Grade,  
Segment  
205

Figure 20

Load Data into Pivot  
Table Spreadsheet  
206

ECP ART 2 - ISVA SALES MAIN CALCULATION (MIN SALES)									
CONFIDENTIAL - DESTROY USED COPIES									
User Description: (Requested date range 01/01/01 - 03/01/02)									
Date	Product	Grade	Region	Customer	Major Market	Segment	Volume	Volume Rebate	Net Revenue
2/1/02	ELVAXN	VAX460	AP	CUSTOMER 1	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	CUSTOMER 2	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	CUSTOMER 3	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	CUSTOMER 4	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	CUSTOMER 10	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	CUSTOMER 20	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	CUSTOMER 23	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000



Figure 20A

Microsoft Excel - SALES MAIN CALCULATION SHORT (ACTUAL).xls

File Edit View Insert Format Tools Data Assistants Window Help

Pivot Table - PivotTable - MS Sans Serif 100% 100%

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E7 - MEGARA(AUSTRALIA)PTYLTD.A.C.N.006

A	B	C	D	E	F	G	H	I	J	K
month	product	grade	REGION	CUSTOMER	market	segment	volume	rebate	revenue	var.cont
1/1/02	ELVAXNS	VAX460	AP	CUSTOMER 1		Footwear	100,000	.01	30000	10,000
2/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
3/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
4/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
5/1/02	ELVAXNS	VAX460	AP	CUSTOMER 2		Footwear	100,000	.01	30000	10,000
6/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
7/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
8/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
9/1/02	ELVAXNS	VAX460	AP	CUSTOMER 3		Footwear	100,000	.01	30000	10,000
10/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
11/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
12/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
13/1/02	ELVAXNS	VAX460	AP	CUSTOMER 4		Footwear	100,000	.01	30000	10,000
14/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
15/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
16/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
17/1/02	ELVAXNS	VAX460	CAN	CUSTOMER 10		Adhesive	100,000	.01	30000	10,000
18/1/02	ELVAXNS	VAX460	EUR			?	100,000	.01	30000	10,000
19/1/02	ELVAXNS	VAX460	EUR			OthConsum	100,000	.01	30000	10,000
20/1/02	ELVAXNS	VAX460	EUR			Footwear	100,000	.01	30000	10,000
21/1/02	ELVAXNS	VAX460	EUR	CUSTOMER 20		?	100,000	.01	30000	10,000
22/1/02	ELVAXNS	VAX460	EUR			OthGrowth	100,000	.01	30000	10,000
23/1/02	ELVAXNS	VAX460	EUR			Adhesive	100,000	.01	30000	10,000
24/1/02	ELVAXNS	VAX460	EUR			?	100,000	.01	30000	10,000
25/1/02	ELVAXNS	VAX460	EUR	CUSTOMER 23		OthPkg	100,000	.01	30000	10,000
26/1/02	ELVAXNS	VAX460	EUR			Footwear	100,000	.01	30000	10,000
27/1/02	ELVAXNS	VAX460	EUR			Footwear	100,000	.01	30000	10,000
28/1/02	ELVAXNS	VAX460	EUR			?	100,000	.01	30000	10,000
29/1/02	ELVAXNS	VAX460	EUR	CUSTOMER 23		OthPkg	100,000	.01	30000	10,000
30/1/02	ELVAXNS	VAX460	EUR			OthConsum	100,000	.01	30000	10,000
31/1/02	ELVAXNS	VAX460	EUR			Modifier	100,000	.01	30000	10,000
32/1/02	ELVAXNS	VAX460	EUR			Wire&Cable	100,000	.01	30000	10,000
							55,000		946,751	

Draw - AutoShapes - Microsoft Word - Microsoft PowerPoint - ECP Cost By - ECP Act 2 - Microsoft - Ready

NUM 5:51 AM

Load Data into Pivot  
Table Spreadsheet

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Figure 21

Microsoft Excel - SALES MAIN CALCULATION SHORT (ACTUAL).xls

File Edit View Insert Format Tools Data Basecharts Window Help

PivotTable: PivotTable Field List

MS Sans Serif 10 100% 200%

C:\My Documents\SALES MAIN CALCULATION SHORT (ACTUAL).xls

	A	B	C	D	E
1	product	(All)			
2	grade	(All)			
3	CUSTOMER	(All)			
4	market	Consumer			
5	segment	Footwear			
6					
7		month			
8	Data	1/1/02	Grand Total		
9	Sum of volume	1,000,000	2,000,000		
10	Sum of var.cont	500,000	1,000,000		
11	Sum of gross cont	200,000	400,000		
12	Sum of after tax income	100,000	200,000		
13	Sum of sva	50,000	100,000		
14					
15					

Sheet1 / Sheet2 / Sheet3 / Sheet4

Ready

Draw -> Adjust Shapes -> Microsoft Word - ECP Cont By -> ECP ART 2 -> Microsoft Excel -> Feb 2003 -> 5:55 AM

Figure 22

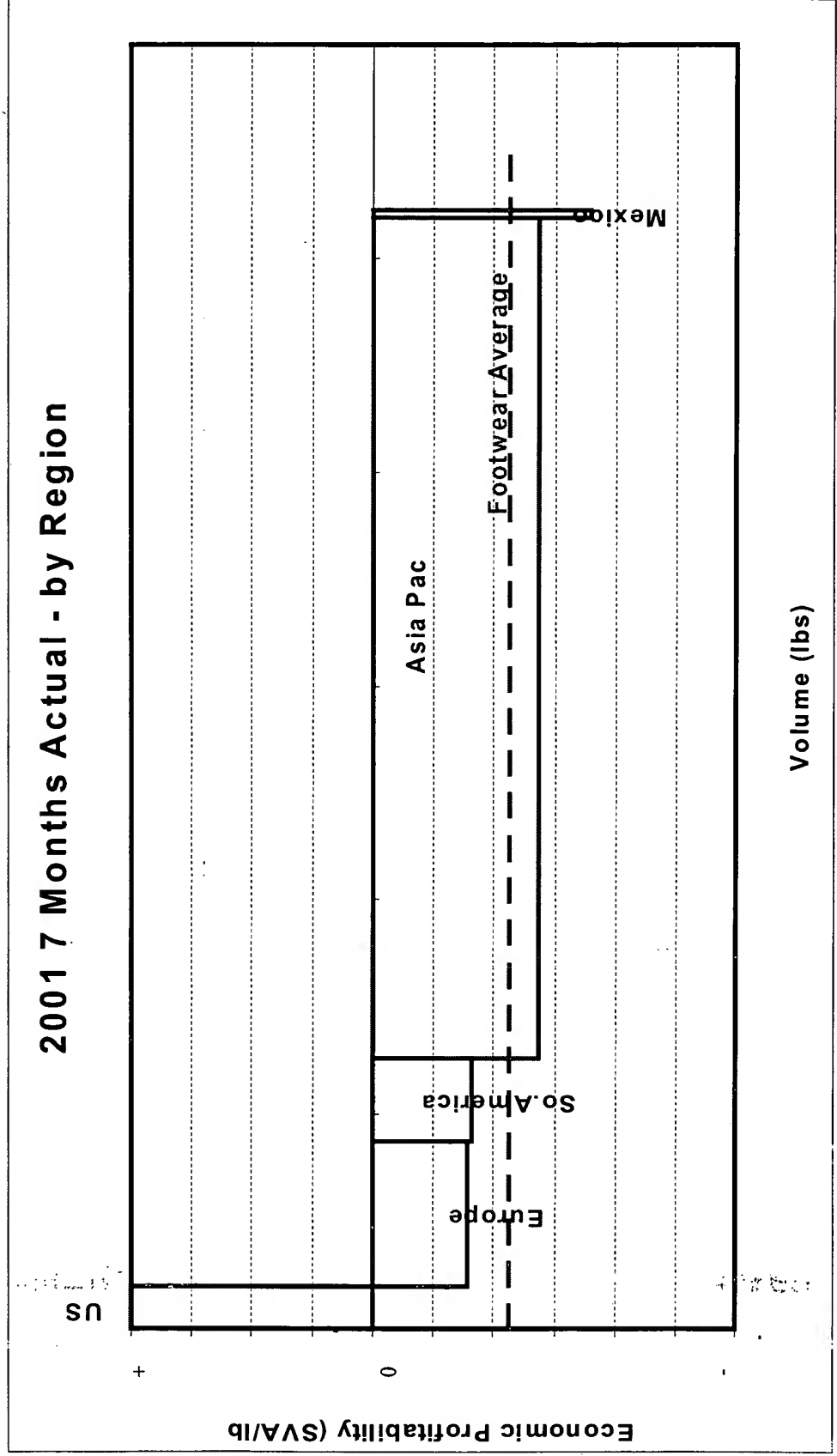
MARKET	(All)
SEGMENT	Footwear
SUBREGION	(All)
KEY ECP CUSTOMER	(All)
MAJOR CUSTOMER	(All)
CUSTOMER	(All)
PRODUCT TYPE	(All)
PRODUCT	(All)
GRADE	(All)
Competition Type	(All)
MONTH	(All)

Data	REGION				Grand Total
	AP	EUR	LA	NA	
Sum of VOLUME	1,000,000	100,000	100,000	100,000	1,300,000
Sum of REVENUE	500,000	50,000	50,000	50,000	650,000
Sum of ATOI	100,000	0	0	0	100,000
Sum of SVA	0	0	0	0	0
Sum of PRICE	.50	.50	.50	.50	.50
Sum of VAR.CONT/LB	.10	.10	.10	.10	.10
Sum of GROSS CONT/LB	.05	.05	.05	.05	.05
Sum of ATOI/LB	.02	0	0	0	.01
Sum of SVA/LB	0	0	0	0	0
Sum of R&D (%REV)	1	1	1	1	1
Sum of SALES EXP (%REV)	1	1	1	1	1

Figure 23

# FOOTWEAR SEGMENT PERFORMANCE

*SVA per unit vs. Volume*



Economic Profitability = SVA per unit of volume; COC = 12%; area of bar = SVA \$\$\$

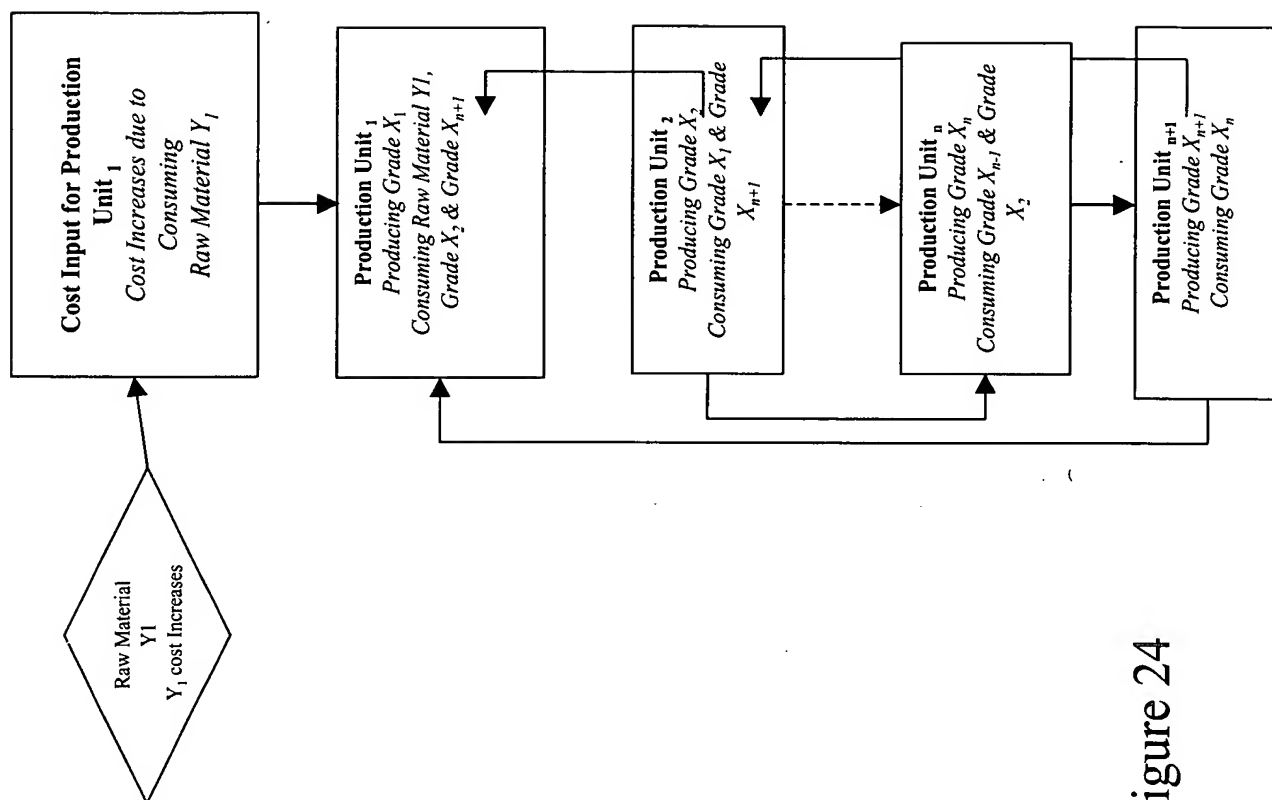


Figure 24